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THE MEDIATING EFFECT OF PERFORMANCE ON THE INFLUENCE OF SYMBOL INTERPRETATION AND STRENGTH OF IDENTITY ON THE ACCOUNTABILITY OF IDEOLOGY-BASED PRIVATE UNIVERSITIES IN INDONESIA

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Abstract: *This study aimed to: (1) test the mediating effect of performance on the influence of symbol interpretation on the accountability, (2) test the mediating effect of performance on the influence of strength of identity on the accountability of Ideology-based Private Universities owned by Islamic Communities in Makassar. The analysis instrument was Partial Least Square (PLS) with Sobel Test approach for mediation test. The research show that the higher the Symbol Interpretation (X1), the higher the Performance (Y1), and this will indirectly causes higher Accountability (Y2). The description above showed that Performance (Y1) served as a full mediation variable, considering without Performance (Y1), there wouldn't be any significant influence of Symbol Interpretation (X1) on Accountability (Y2). The higher Strength of Identity (X2) would cause higher Performance (Y1) and directly and indirectly caused higher Accountability (Y2). The description above showed that Performance (Y1) acted as a partial mediation variable, considering with or without Performance (Y1) there would be influence (direct and indirect) of Strength of Identity (X2) on Accountability (Y2).*

Keywords: *Performance, Symbol Interpretation, Strength of Identity, Accountability, Mediation*

1. BACKGROUND

The history of human civilizations record shows that the academic world and educational institutions play central roles and are guardians of dominant moral values in force and even develop new values for the development and the dynamics of public life. In a broader context, Acton (1970) states that obligation and carrying out and maintaining moral values aren't only related to the results, but are more important than the process itself. Tilaar (1994) also states that the academic world plays its true role as the source of ideas for the improvement of lives and meaning of lives of humans. In line with the ideas above, in Indonesia many educational institutions emerge and develop, including ideology-based private universities.

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This is understandable. Beside as an effort to contribute in education the nation, it also presents management of universities which suit the spirit and values in the society. Some universities are even managed by the society. However, as institutions oriented to public interests and which manage financial resources from the public, they must encourage consistent improvement of performance and prioritize accountability.

Accountability is often discussed by government organization, companies, as well as social organizations. Accountability isn't new, but lately accountability issue surface because there are many violations which cause suffering to people in the field. It's tightly related to the performance of an organization so that accountability issue surface, and even become a demand (Maturahim, 2002).

Jalal and Supriadi (2001:366) state that the new paradigm of universities leans on three main pillars, which are autonomy in management, accountability, and quality assurance. Accountability is an important principle which is actualized with ideas and practices in governance which involve government, business and civil society actors. According to governance theory, accountability principle should be institutionalized well in public sector, private sector, and civil society sector, so that every decision and action off those three can be held responsible to the public (UNDP 1997). Accountability is meant to explain what has been carried out, and then accountability is interpreted as an obligation to be responsible for or explain performance, both the successes and the failures in carrying out missions, specifically it's the taking of responsibility for the performance or actions by an individual or legal entity or leader of an organization to someone authorized to ask for information or responsibility (Lan, 2000).

Education system must be accountable to the public, shown by high efficiency in carrying out education, giving high quality graduates who are relevant to the needs, transparent internal management and having certain quality standards. Education must be responsive to current and future challenges, so that a new paradigm is required (Yusuf, 2010).

Considering the above, every university must adapt to its environment and be accountable to its stakeholders. Mardiasmo (2006) argues that accountability must be fulfilled by public sector organizations, including *trustfulness* accountability related to avoidance of abuse of power. In the field of education, there are many critics to educational institutions which use foundations as legal entities. However, in practice it's leaning toward profit making which isn't consistent with the purpose of foundations, which is being no-profit. So, there is a tendency of shifting the spirit of ideology-based universities from social-religious and Islamic Communities orientations to group interest and commercial orientation which prioritize profit seeking. According to Frensidy (2007), the roots of the quality issue of universities in Indonesia are (1) lack of ethics of education. Ethical standard or code of conduct

for lecturers and education providers must be formulated. Without ethical standard, law of teachers and lecturers isn't grounded. (2) loss of idealism among university community, leaving only commercialization, (3) indecision of the government through Directorate General of Higher Education of Department of Religion in sanctioning violating universities, (4) cost of higher education which is made to be very cheap to draw more students. Gustopo et al. (2013) state that the key to get sustainable competitiveness from a university is in the delivery of high quality service which produces satisfactions in the users. High quality education, competitive human resources and healthy managements of education providers are important requirements in Indonesia.

Contrary to the spirit and expectations in the background above, several major universities in Indonesia often receive warnings from policymakers because they're accused of committing the "cardinal sin" of opening off-campus program and focus on profit seeking (Effendi, 2003, Suryarama, 2009). This attracts our scientific instinct to question again the identity of religious ideology and symbols carried by and are attached to several ideology-based private universities owned by the Islamic Communities. Oftentimes, the identity of ideology and symbols carried defy the reality of the performance. It's interesting to question the relation between the ideology and symbols above and personal mindset in an organization. Is there any internalization and externalization process of symbol values and ideological identities in personal mindsets? Perhaps there is internalization process, but it's inhibited by externalization process. Most worrying is if there is no internalization process, because without internalization process, which should be natural, there is no externalization process. Therefore, it's very relevant and interesting for academics to scientifically study the influence of symbol interpretation and strength of ideological identity on performance which drives ideological accountability of universities. This study aimed to: (1) test the mediating effect of performance on the influence of symbol interpretation on the accountability, (2) test the mediating effect of performance on the influence of strength of identity on the accountability of Ideology-based Private Universities owned by Islamic Communities in Makassar.

2. REVIEW OF THEORY AND RESEARCH ACCOMPLISHED

Several theories used in this study were: Stakeholder theory was the framework established to identify actions of an organization. This theory is the basis for organizations to inform on corporate governance, business ethics, strategic management and organizational effectiveness. Donaldson and Preston (1995) state that stakeholder theory is a standard element which consists of general assumptions and basic ideas to facilitate managements in making a standard and established statements. Furthermore, it's said that stakeholder theory is the basic model of an organization where everyone or every group with valid interests participate in a company to gain benefits and there is no prioritizing of an interest and benefit

above others. So, this theory rejects the idea that companies only serve the owners' interests.

Legitimacy Theory is recognition of stakeholders to organizations. It can be controlled by the organizations. It indicates that changes of social values and norms are motivation for changes of strategies of an organization which is the purpose of legitimacy. Organizational legitimacy can be seen as something desired, sought by stakeholders of organizations. Therefore, legitimacy is a potential benefit or resources for companies to survive (going concern). Social Cognitive theory was developed by Bandura (1977; 1978; 1982; 1986). This theory is a theory on individuals' behaviors. This theory is starting to be accepted and is empirically validated often. Social cognitive theory is based on the premise that the influence of environment, social pressures or unique situational characteristics, cognition, and other personal factors are parts of personality, demographic characteristics, and behaviors influence each other. Environments or situational characteristics influence behaviors in certain situations which are then influenced again by behaviors, and behaviors are influenced by cognition or personal factors, and in turn behaviors influence those personal factors.

Symbolic interaction theory emphasizes the importance of social interactions. This theory defines "meaning" as not coming from mental activity process but from interaction process. So, humans' actions and interactions are emphasized in this theory not on isolated mental activities. Therefore, one of the main issues of this theory isn't how people psychologically create meanings in interactions in general and socializations in particular (Blumer, 1966: 5).

Several studies relevant to this research are as follows: Hermawan et al. (2011) accountability in nonprofit organizations is realized by 1) clarity of guiding organizational philosophies, visions, missions and objectives, 2) clarity of legal statuses of organizations, 3) clarity of organizational structures, functions and relations between organizational structures, 4) formal rules of leadership in organizations and 5) regulations and implementations of decision making and accountability mechanisms. Furthermore, it's said that the implementation mechanism is on values such as trust, responsiveness, healthy organizational culture, legality and public and societal legitimacy. Further, Gray *et al.* (2006) define accountability as community rights (groups in the society) which emerge due to relation between organization and society. Rafaeli and Worline (1999) conduct a study on the relation between symbols and values which underlie organizations. The research result showed that symbols reflect cultural aspect, produce emotional responses from members of organizations, represent assumptions and values of organizations, and are internalized in behaviors and actions, and current members' emotional responses and interpretations of the actions of the organizations. Symbols can frame experiences, enabling members of organizations to communicate, controversial, or uncomfortable with issues of the organizations, and integrate

whole organizations into single interpretation system. This research result means that if members of organizations understand the meanings of symbols attached to the organizations, they will work consistent with the values and norms. The focus of Lehman's (2004) study is the relation between accountability researches and the roles of religions in the modern world. The research result shows that religious values have disappeared at a high level in procedures and based on scientific thinking, in which there is modern thinking of accounting procedures and technical rules which have discarded appreciation to factors which build the construction of civil societies committed to wisdom, trust and honesty. The tendency of the modern world which emphasizes on managerialism and free market thinking only leaves a little space for wisdom passed from religious sources. Egoism and materialism are clearly expressed in management actions in using accounting as a tool to make modifications, and information is only for shareholders' interests (ego), while external stakeholders seem to not contribute to the survival of an organization so there's no need to provide information. Wahyuningrum (2007) studies the creation and interpretations processes of identity symbols of companies. This study is based on interpretive perspective and uses qualitative research. The research result shows that the initial creations of companies' identities are influenced by subjective considerations of founders of the companies who are also identity creators. Identities in the beginning serve as identification cards of companies for the public. Identities start to be considered important for companies when the companies have passed maturity stage or achieve certain successes. Identities start to be considered by managements and the functions of identities are developed to grow pride and sense of ownership of employees to their companies.

3. CONCEPTUAL FRAMEWORK

To get a better understanding of the performance and accountability of the reflections of symbol interpretations and strength of identity, this study used stakeholder theory framework. This theory assumes that an organization must provide values or cover the interests of all stakeholders. The idea of stakeholder theory is clear: organizations have stakeholders for more basic questions than what interests drive organizations and whose interest's organizations must act for. Stakeholder theory develops model implications to describe management roles, managerial practices, and business ethics and describe actions of organizations. In the end, whose interest's organizations work for and who managements serve. Stakeholder theory is a legitimacy source for organizations so that stakeholder's rights must be guaranteed and opportunities to participate in decision making processes are guaranteed (Evan and Freeman, 1993). In the context of accountability in religious ideology-based universities, the accountability isn't only to stakeholders but also God. Stakeholders must explain what has been performed and then take responsibility or explain performance, whether successes or failures in running their missions.

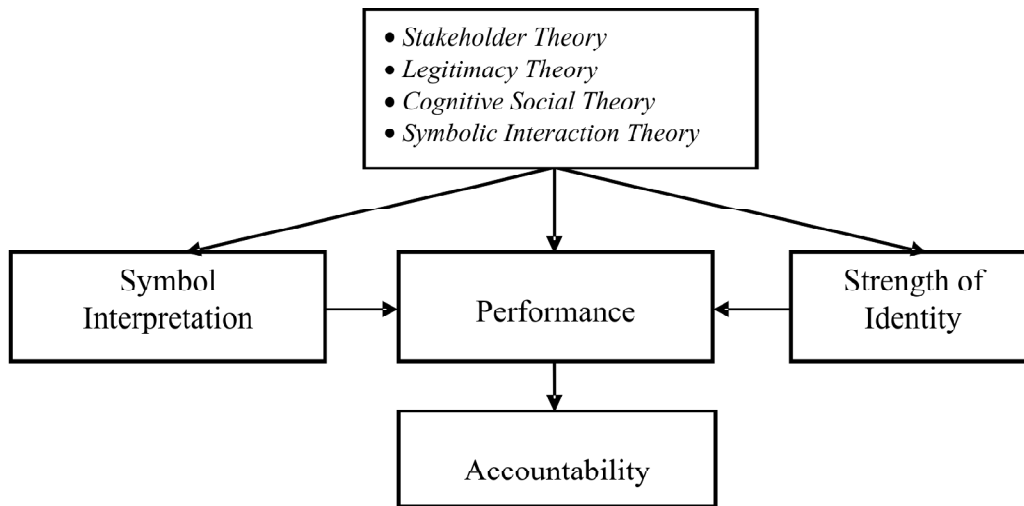
Accountability in this study has public and ideological dimensions because religious ideology-based universities are organizations with opened system Aquilerra *et al.* (2007) which are organizations which aren't only relations of shareholders' interests and the managements, but also include a number of formal, informal, and non-formal important aspects. So, in this framework, universities aren't only responsible to society, government, students, but also God. Accountability is tightly related to instruments for control activities, especially in achieving outputs, processes in implementing University Tridarma and ideologies attached to the universities.

Ideology-based universities gave the researcher an opportunity to study value systems which are held or norms applied to have better understanding. This concept is inserted into contextual variables which are symbol interpretation and strength of identity. Variables of symbol interpretation and strength of identity are related to improvement of organizational performance. These variables are difficult to determine or describe but are important when related to improvement of organizational performance. These variables are usually describe by employees in general forms believed by the members.

Symbolic interaction theory emphasizes the importance of social interactions. This theory defines "meaning" not as a result of mental activity process but interaction process. So, humans' actions and interactions are emphasized in this theory not on isolated mental activities (Blumer, 1969). Further, it's said that there are three types of objects, i.e. physical objects, social objects, and abstract objects, such as ideas or moral principles. Objects are only things out there, but they have important meanings when defined by actors. Therefore, each object has different meaning for each actor. The difference is in different perspective.

Blumer in Ritzer (2010: 280) constructs human interactions in the social reality of the society by symbol interpretation based on Mead's concepts in Blumer (1969) which as mind, self and society. Furthermore, Blumer proposes premises of human interactions. Firstly, humans act toward other humans based on their interpretations of the other people. Secondly, interpretations emerge from social interactions exchanged between them. Meaning doesn't emerge and aren't attached to an object naturally. Meanings come from negotiation process through the use of languages. Thirdly, symbolic integrationist describes thinking process as conversations with self using language. Languages are software which can run our minds. Languages include verbal languages (words) which are statements, questions and denials, and nonverbal languages which are actors' daily behaviors, such as emotions, actions, attitudes, etc. Languages are significant symbols in understanding humans. These significant symbols then became human interactions. So, everyone's behaviors are strongly determined by environmental factor and cognition, so that individuals faithfully follow the values of their organizations (symbols) and have

Figure 1: Conceptual Framework



strong identities as members of organizations and perform consistent with the purposes of the organizations, so that accountability can be achieved.

4. RESEARCH METHOD

The research objects are religious ideology-based private universities owned by Islamic communities in Makassar. Analysis unit is teaching and education staffs in every faculty. The population is all teaching and education staffs in every religious ideology based private universities in Makassar. The analysis instrument was Partial Least Square (PLS) with Sobel Test approach for mediation test. The four variables used in this study were (1) Symbol Interpretation (X1) is something in organizations which represent common meanings, ideological philosophies, values, assumptions, beliefs, expectations, attitudes and common norms which bind the members of the organizations, measured by Value Congruence (X1.1), Achievement (X1.2), Tradition (X1.3), (2) Strength of Identity (X2) is something essential, unique, and eternal on organizational characters which refer to how members of organizations view and understand “who we are” and or “what we’re fighting for”, measured by homogeneity (X2.1), belief (X2.2), and complexity (X2.3), (3) Performance (Y1) describes how far someone’s or an organization’s activities spiritually perform tasks and try to reach pre established objectives, measured by spiritual performance (Y1.1), and performance (Y1.2), (4) Accountability (Y2) is humans’ attitudes and characters which include internal accountability and external accountability, which are responsibility to God and responsibility to the environments, whether formal environment (superiors-subordinates) or society. Accountability is also an instrument for control activity, particularly in achieving

results in public services, measured by public accountability (Y2.1) and ideological accountability (Y2.2).

5. RESULT AND DISCUSSION

Instrument test as presented in Table 1 shows that all correlation values are above 0.3 and alpha cronbach result is above 0.6 which indicate that the instruments used have met validity and reliability.

Table 1
Validity and Reliability Testing Instruments

<i>Variable</i>	<i>Dimension</i>	<i>Correlation</i>	<i>Validity Results</i>	<i>Alpha Cronbach</i>	<i>Reliability Results</i>
X1	X1.1	0.551	Valid	0.835	Reliable
	X1.2	0.579	Valid		
	X1.3	0.568	Valid		
X2	X2.1	0.605	Valid	0.773	Reliable
Y1	Y1.1	0.549	Valid	0.907	Reliable
	Y1.2	0.614	Valid		
Y2	Y2.1	0.586	Valid	0.910	Reliable
	Y2.2	0.576	Valid		

Table 2
Outer Model

<i>Code</i>	<i>Dimension /Indicator</i>	<i>Outer Loading</i>	<i>T-stat</i>	<i>P-value</i>
Symbol Interpretation Variable (X1)				
X1.1	Value Congruence	0.805	14.938	0.000
X1.2	Achievement	0.878	25.945	0.000
X1.3	Traditions	0.839	23.809	0.000
Strength of Identity Variable (X2)				
X2.1	Homogeneity	0.865	34.080	0.000
X2.2	Belief	0.812	18.412	0.000
X2.3	Complexity	0.674	7.310	0.000
Performance Variable (Y1)				
Y1.1	Spiritual Performance	0.845	25.608	0.000
Y1.2	Performance	0.921	46.966	0.000
Accountability Variable (Y2)				
Y2.1	Public Accountability	0.942	72.520	0.000
Y2.2	Ideological Accountability	0.883	36.454	0.000

In the next section, an outer model is presented on four research variables, shown in Table 2. The result of outer model measurement of Symbol Interpretation variable (X1) was all three dimensions were significant in measuring Symbol Interpretation (X1), because all T-stat values > 1.96 and p-values < 0.05. It meant that Symbol Interpretation (X1) was significant when measured by three

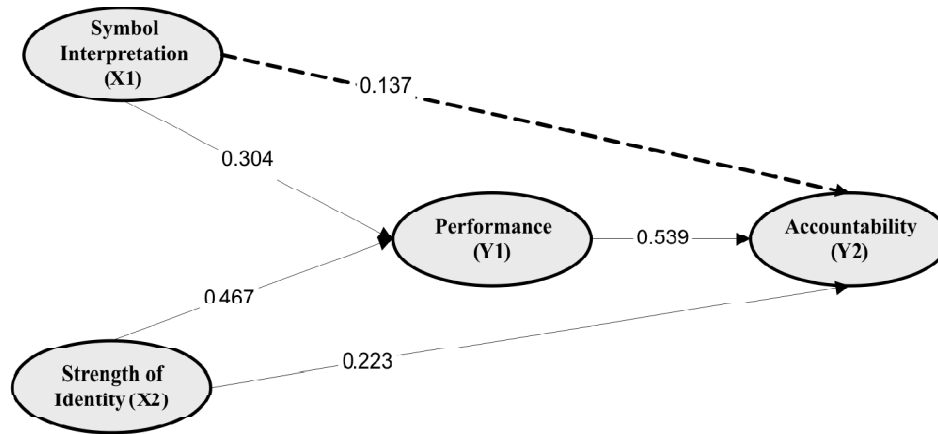
dimensions, which were value congruence (X1.1), achievement (X1.2), and traditions (X1.3). The high value of Symbol Interpretation (X1) could be seen in the high values of value congruence (X1.1), achievement (X1.2), and tradition (X1.3) shown by teaching and education staffs in religious ideology based private universities in Makassar. The highest coefficient of outer loading showed that achievement dimension (X1.2) was the strongest dimension in measuring Symbol Interpretation (X1). It meant that high Symbol Interpretation (X1) was predominantly determined by high achievement (X1.1).

The result of outer model measurement on Strength of Identity variable (X2) was all three dimensions significantly measured Strength of Identity (X2) because all T-stat values > 1.96 and p-values < 0.05. It meant Strength of Identity (X2) was significantly measured by three dimensions, which were Homogeneity (X2.1), Intensity (X2.2), and Complexity (X2.3). The high value of Strength of Identity (X2) could be seen in the high values of Homogeneity (X2.1), Intensity (X2.2), and Complexity (X2.3) shown by teaching and education staffs in religious ideology based private universities in Makassar. The highest coefficient of outer loading showed that Homogeneity dimension (X2.1) was the strongest dimension in measuring Strength of Identity (X2). It meant that high Strength of Identity (X2) was predominantly determined by Homogeneity (X2.1).

The result of outer model measurement on Performance variable (Y) was both dimensions significantly measured Performance (Y1) because all T-stat values > 1.96 and p-values < 0.05. It meant Performance (Y1) was significantly measured by two dimensions which were Spiritual Performance (Y1.1) and Performance (Y1.2). The high value of Performance (Y1) could be seen in the high values of Spiritual Performance (Y1.1) and Performance (Y1.2) shown by teaching and education staffs in religious ideology based private universities in Makassar. The highest coefficient of outer loading showed that Performance dimension (Y1.2) was the strongest dimension in measuring Performance (Y1). It meant that high Performance (Y1) was predominantly determined by Performance (Y1.2).

The result of outer model measurement on Accountability variable (Y2) was both dimensions significantly measured Accountability (Y2) because all T-stat values > 1.96 and p-values < 0.05. It meant Accountability (Y2) was significantly measured by two dimensions which were Public Accountability (Y2.1) and Ideological Accountability (Y2.2). The high value of Accountability (Y2) could be seen in the high values of Public Accountability (Y2.1) and Ideological Accountability (Y2.2) shown by teaching and education staffs in religious ideology based private universities in Makassar. The highest coefficient of outer loading showed that Public Accountability dimension (Y2.1) was the strongest dimension in measuring Accountability (Y2). It meant that high Accountability (Y2) was predominantly determined by Public Accountability (Y2.1). Next, the result of full model test is presented as follows (dotted lines show non-significant relations):

Figure 2: Testing Results PLS



The result of the test above shows the influence of Symbol Interpretation and Strength of Identity of Performance, and the influence Strength of Identity and Performance on Accountability. The other direct influence was non-significant, i.e. Symbol Interpretation on Accountability. To test the mediating effect of performance, the calculation result of Sobel Test below was obtained:

Table 3
Testing Sobel Test Results Analysis PLS

No	Effect	Coefficient	T-stat	P-value
1	Symbol Interpretation (X1) to Accountability (Y2) through an Intermediary Performance (Y1)	0.164	2.076	0.033
2	Strength of Identity (X2) to Accountability (Y2) through an Intermediary Performance (Y1)	0.252	2.727	0.007

A. The Mediating Effect of Performance of the Influence of Symbol Interpretation on Accountability

The indirect influence of Symbol Interpretation (X1) on Accountability (Y2) mediated by Performance (Y1) showed a coefficient of 0.164. Because both the direct influences of Symbol Interpretation (X1) on Performance (Y1) was significant (0.304) and of Performance (Y1) on Accountability (Y2) was significant (0.539), the indirect influence of Symbol Interpretation (X1) on Accountability (Y2) mediated by Performance (Y1) is 0.164 which is significant. Therefore, higher Symbol Interpretation (X1) caused higher Performance (Y1) and indirectly caused higher Accountability (Y2). Therefore, hypothesis 1 in this study was accepted. The lack of direct influence could be interpreted that changes in Symbol Interpretation

variable (X1) wouldn't directly influence Accountability (Y2), but after being mediated by Performance (Y1) it produced significant influence. The result of this test could be stated as: the higher the Symbol Interpretation (X1), the higher the Performance (Y1), and this will indirectly causes higher Accountability (Y2). The description above showed that Performance (Y1) served as a full mediation variable, considering without Performance (Y1), there wouldn't be any significant influence of Symbol Interpretation (X1) on Accountability (Y2).

This research result was consistent with Bandura's social cognitive theory (1977, 1982) that there are interactions between humans and their environments simultaneously and reciprocally. In social cognitive theory, the three aspects couldn't be separated and are interrelated. Interactions are cognitive process where in it someone acts psychologically, and simultaneously understand his/her environment and discover several meaningful things. Then, the person connects the understanding with him/herself, does something based on the understanding of him/herself and realizes consequences of the overall process, or in other words cognition questions how people obtain understanding of themselves and their environments and how they're related to their environments using their conscience, while psychological aspect emphasizes the relations between people and their psychological environments simultaneously and reciprocally. In learning, this psychological aspect views that when learning process happens to someone, it's invisible and complex. Because someone's learning behavior isn't only influenced by external factors, but also information processing inside someone (internal factors). Cognitive psychology emphasizes the significance of humans' internal processes or mental processes than external appearances. In this study, symbol interpretation is environmental factor which can form someone's cognition, influencing behaviors. Then, eventually, symbol interpretations are influenced again by behaviors. This is what Bandura (1986) called reciprocal triangle, which are environments, cognition, and behaviors. So it was concluded by philosophies, ideological values of symbol interpretations of ideology-based private universities could influence the behaviors of the teaching and education staffs, thus impacting their performance and directly as well as indirectly improve the accountability. This study was also consistent with stakeholder theory and legitimacy theory which are theories which explain stakeholders' recognition of organizations. It indicates that values and social norms are motivations of changes of strategies of an organization which is the purpose of legitimacy. Legitimacy of organizations can be seen as something desired, sought by stakeholders of the organizations. Therefore, legitimacy is potential benefit or resources for companies to survive (going concern). Fakhar *et al.* (2012) show that if employees work consistent with the same norms and values as organizations' symbol interpretations, their performance to reach overall organizational goals improve. Furthermore, Rafaeli and Worline (1999) show that symbols reflect cultural aspect, produce emotional

responses from members of organizations, represent assumptions and values of organizations, and are internalized in behaviors and actions, and connect members' emotional responses and interpretations of actions of the organizations. Symbols can frame experiences, enabling members of organizations to communicate, controversial, or uncomfortable with issues of the organizations, and integrate whole organizations into single interpretation system. Kotter and Heskett (1997: 159) show that contextually and strategically correct symbol interpretation won't promote superior during long periods, unless the symbol interpretations contain norms and values which can help companies adapt with changing environments. Magee (2002) argues that not considering impacts of values of symbol interpretations in organizational practices can make management performance not productive because both depend on each other and would impact each other if there is any change. From this description, it was concluded that values of symbol interpretations in religious ideology-based universities could influence performance.

The result of statistical test showed that the value of performance was higher than spiritual performance. It showed that in ideology-based private universities, the performance was oriented to performance consistent with government regulations or regulations from Directorate General of Higher Education, in this case BAN-PT (National Accreditation Board for higher Education). This result was in line with the results of interviews with informants. Because if universities want to get legitimacy from the governments, they must be accredited and the universities will indirectly get public recognition. Based on the regulation of Dikti (2010), sustainable improvement of quality of education is performed by giving accreditation assessment and self-evaluations of institutions on universities, whether public or private.

Although performance was higher, spiritual aspect also underlie the performance of ideology-based private universities. This was seen in the result of interviews with informants that "basically, spiritual performance standard was contained in visions and missions of universities and every leadership always emphasized the importance of spirituality in managing an organization, but this was still not seen in the implementation at operational level. Furthermore, it's said that at operational level, spiritual dimension was still at philosophical level, not the foundations of behaviors or rules of life at workplaces, although essentially all members of organizations were aware of the importance of spiritual in the workplaces." Ashmos and Duchon (2000) state that to understand the term of spirituality in workplaces, it should start with '...recognition that every person has a private life (inner) and external life (outer) and that the development of private life and make external life more significant and productive...".

The context of this research was in line with the view of Ashmos and Duchon (2000) on perspectives centered on organizations which consider spiritual values

should be controlled by organizations, not handed to individuals. Milliman, *et al.* (2003) explain that spirituality in workplaces involve efforts to discover one's final destinations in life, develop strong relations between coworkers related to work, and have consistency (or harmony) between one's core beliefs and the values of his/her organization.

Based on this discussion, it was concluded that if values, philosophies of symbol interpretations of religious ideology-based private universities are internalized, they would be visible in behaviors, so there would be good performance, whether spiritual performance or otherwise, so there would be public recognition, which is public accountability and ideological accountability. In accountability dimension in this study, statistical result showed that public accountability was higher than ideological accountability. Based on the results of interviews with informants, accountability isn't limited to reports but also behaviors, actions of individuals in organizations. The result of this study was in line with a study by Kholmi (2010) which shows that accountability is a tool to build moral, humane and diverse organizations, and overall explain that in the frame of accountability concept, "humans' relations with God" dimension is a manifestation of spiritual accountability and moral accountability. "Humans' relations with God" dimension is a manifestation of legal, financial, and political accountabilities. Fikri (2010) on non government organizations reveal that organizations [NGO] don't show financial statements because society need behavioral accountability, not reports. Based on this description, in an ideology-based university, the accountability shouldn't only be reporting accountability but also behavioral accountability and moral accountability which in this study was defined as ideological accountability. Therefore, mandates by Islamic communities could be justified to God as well as other people and the nature.

B. The Mediating of Performance on the Influence of Strength of Identity on Accountability

The indirect influence of Strength of Identity (X2) on Accountability (Y2) mediated by Performance (Y1) showed a coefficient of 0.252. Because both influences of Strength of Identity (X2) on Performance (Y1) was significant (0.467) and of Performance (Y1) on Accountability (Y2) was significant (0.539), the indirect influence of Strength of Identity (X2) on Accountability (Y2) mediated by Performance (Y1) is 0.252 is significant. Therefore, higher Strength of Identity (X2) caused higher Performance (Y1), and indirectly caused higher Accountability (Y2). Therefore, hypothesis 2 of this study was accepted. This direct influence could be interpreted that change in Strength of Identity variable (X2) would directly influenced Accountability (Y2). Similarly, after being mediated by Performance (Y1) it produced significant indirect influence. From this test result, it could be stated that higher Strength of Identity (X2) would cause higher Performance (Y1)

and directly and indirectly caused higher Accountability (Y2). The description above showed that Performance (Y1) acted as a partial mediation variable, considering with or without Performance (Y1) there would be influence (direct and indirect) of Strength of Identity (X2) on Accountability (Y2).

The result of this study was in line the Bandura's social cognitive theory (1986) where there are interactions between humans and their environments simultaneously, mutually, inseparably, but interrelated. Interactions are cognitive process where in it someone acts psychologically, and simultaneously understand his/her environment and discover several meaningful things. Then, the person connects the understanding with him/herself, does something based on the understanding of him/herself and realizes consequences of the overall process. In the context of this study, strength of identity is an environmental factor which can form one's cognition so it can influence behaviors. And in the end, strength of identity is influenced again by behaviors. This is what Bandura (1986) called reciprocal triangle, which are environments, cognition, and behaviors. So it was concluded that core values or attributes attached to religious ideology (core value)-based universities which differentiate them from other universities could influence the behaviors of teaching and education staff, thus impacting their performance and directly as well as indirectly improve the accountability.

The result of this study was in line with Albert, Ashforth and Dutton (2000) who state that Identities of organizations have deep impacts on behaviors to achieve objectives. "The strength of identity concept is how organizations provide information for human actions." Identities of organizations are interpreted internally, meaning employees' views on organizations. Albert and Whetten (1985) state "how we see ourselves" and argue that identities of organizations are (a) what's taken by employees as the main attributes of the organizations; (b) what makes organizations different and therefore unique from other organizations in the eyes of the employees, and (c) what employees think will last or go on, regardless of objective changes in organizational environments.

Strength of Identity of an organization can serve as cognitive and emotional foundations to identity an organization (Hatch and Schultz, 2000) and can be source of motivation (Pratt, 1998). Employees' belief on organizations' uniqueness and attributes serves as an illustration which influences how far employees identify organizations (Dutton *et al.*, 1991). Identity is a social fact "out there" and can be an observation object (Ashforth and Mael, 1989). Strength of identity of organizations influence attitudes, support of employees' knowledge of purposes of organizations. Furthermore, Wahyuningrum (2007) show that the early creations of identities of companies are more influenced by subjective considerations of the founders of the companies who are also creators of identities.

Identities in the beginning serve as identification cards of companies for the public. Identities start to be considered important for companies when the

companies have passed maturity stage or achieve certain successes. Identities start to be considered by managements and the functions of identities are developed to grow pride and sense of ownership of employees to their companies and are eventually realized in performance and accountability. Based on this discussion, strength of identity can unite people in religious ideology-based university organizations. This was seen in behaviors so they performed better and directly as well as indirectly improves accountability.

The research result also showed that Performance acted as partial mediation variable, considering with or without Performance there would be direct and indirect influences of Strength of Identity on Accountability. This result was in line with Randa's (2009) opinion that accountability has social aspect which is the instrument of moral values. With this understanding, accountability isn't limited to taking responsibility of something handed over by two parties, but also related moral aspect which is always fought for in an organization. Broader understanding on accountability is that accountability doesn't only belong to individuals or organizations, but is the rights of and belongs to the general society which has closeness or is integrated with the individuals or organizations (Gray et al., 2006). From the definition above, it was concluded that accountability was the obligation to give responsibility or answer and explain the performance an actions of individuals/legal entity/head of an organization to parties who have rights or obligation to ask for responsibility.

6. CONCLUSIONS AND RECOMMENDATIONS

The conclusion of this research are. (1) the higher the Symbol Interpretation (X1), the higher the Performance (Y1), and this will indirectly causes higher Accountability (Y2). The description above showed that Performance (Y1) served as a full mediation variable, considering without Performance (Y1), there wouldn't be any significant influence of Symbol Interpretation (X1) on Accountability (Y2), (2) the higher Strength of Identity (X2) would cause higher Performance (Y1) and directly and indirectly caused higher Accountability (Y2). The description above showed that Performance (Y1) acted as a partial mediation variable, considering with or without Performance (Y1) there would be influence (direct and indirect) of Strength of Identity (X2) on Accountability (Y2).

The recommendations are: (1) Religious ideology-based universities should balance performance and spiritual performance to differentiate ideology-based private universities owned by Islamic communities and other private universities. Similarly, accountability should balance ideological accountability and public accountability, so that legitimacy of Islamic communities for religious ideology-based private universities can be maintained, (2) ideology-based private universities should maintain symbol interpretation and strength of identity to maintain the legitimacy of Islamic communities.

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